

# Senate File 445 - Introduced

SENATE FILE 445  
BY COMMITTEE ON LOCAL  
GOVERNMENT

(SUCCESSOR TO SF 278)

(COMPANION TO HF 420 BY  
COMMITTEE ON LOCAL GOVERNMENT)

## A BILL FOR

- 1 An Act relating to protests considered by local boards of
- 2 review and including effective date and applicability
- 3 provisions.
- 4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 441.31, subsection 2, Code 2023, is  
2 amended by adding the following new paragraph:

3 NEW PARAGRAPH. *c.* For a ten-member county board of review  
4 created under paragraph "b", the chairperson of the board may  
5 authorize the board of review to convene subunits of the board  
6 of not less than three members for the purpose of conducting  
7 hearings, receiving evidence, and making recommendations for  
8 the resolution of protests to then be considered by the full  
9 board of review. Meetings of a majority, but in no case less  
10 than three members, of the subunit members under this paragraph  
11 shall constitute a meeting of a governmental body under section  
12 21.2, subsection 2, and the meeting shall be conducted in  
13 accordance with chapter 21. If a protest is considered by a  
14 subunit of the board, the recommendation of the subunit must  
15 subsequently be considered by the full board of review for  
16 final disposition. A recommendation of a subunit of the board  
17 of review may be modified by the full board of review prior to  
18 approval.

19 Sec. 2. EFFECTIVE DATE. This Act, being deemed of immediate  
20 importance, takes effect upon enactment.

21 Sec. 3. APPLICABILITY. This Act applies to assessment  
22 protests for assessment years beginning on or after January 1,  
23 2023.

24 EXPLANATION

25 The inclusion of this explanation does not constitute agreement with  
26 the explanation's substance by the members of the general assembly.

27 Code section 441.31, in part, governs the composition of  
28 local boards of review, which are required to hear property  
29 assessment protests. Under current law, if a city having a  
30 population of more than 125,000 abolishes its office of city  
31 assessor, the city may provide, by ordinance, for a city board  
32 of review or request the county conference board to appoint  
33 a 10-member county board of review. This bill specifies  
34 that for a 10-member county board of review, the chairperson  
35 of the board may authorize the board of review to convene

1 subunits of the board of not less than three members for the  
2 purpose of conducting a hearing, receiving evidence, and making  
3 recommendations for the resolution of protests to be considered  
4 by the full board of review. A protest considered by a subunit  
5 of the board must subsequently be considered by the full board  
6 of review for final disposition. Meetings of a majority, but  
7 in no case less than three members, of the subunit members  
8 under the bill constitutes a meeting of a governmental body  
9 under Code section 21.2(2), and the meeting shall be conducted  
10 in accordance with Iowa's open meetings law.

11 The bill takes effect upon enactment and applies to  
12 assessment protests for assessment years beginning on or after  
13 January 1, 2023.